

Holy Cross College (Autonomous), Nagercoil-629004

Kanyakumari District, Tamil Nadu.

Nationally Accredited with A⁺⁺ by NAAC Vcycle–CGPA3.53

Affiliated to Manonmaniam Sundaranar University, Tirunelveli



DEPARTMENT OF COMMERCE SF



SYLLABUS FOR POST GRAGUATE PROGRAMME

TEACHING PLAN

ODD SEMESTER 2025-2026

Vision

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

Mission

The department stands for identifying and enhancing the potentials and skills of students by providing in-depth knowledge on the subject and to create self-awareness and social consciousness.

Programme Education and Objectives (PEOs)

PEOs	Upon completion of M.Com Degree Programme, the graduates will be able to:
PEO-1	Utilize computational technology to solve social and financial issues and to pursue research.
PEO-2	exercise professional skills, values, team spirit and leadership to face challenges and to contribute building the nation.
PEO-3	Continue to learn and advance their career in industry both public and private sectors, government and academia.

Programme Outcomes (POs)-COMMERCE

PO	Upon completion of M. Com Degree Programme, the graduates will be able to:
PO1	Apply high level knowledge and skills in various fields of commerce
PO2	Obtain opportunities in research, writing, communication, and Publication skills.
PO3	Identify and analyse functional management issues at various levels of career advancement

PO4	Develop competency and skills to pursue higher level programmes in commerce and industry
PO5	Function effectively as a member or leader in teams by demonstrating of skills, coping skills, and human values
PO6	Sensitize professional ethics and societal needs which lead them for holistic development
PO7	Learn independently for life long to execute professional, social and ethical responsibilities promoting sustainable development

Programme Specific Outcomes (PSOs)

PO	Upon completion of M.Com Programme, the graduates will be able to:	Mapping with POs
PSO1	Design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organization towards growth and development.	PO1,PO2
PSO2	exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations.	PO4,PO5
PSO3	Practice different techniques of communication and research and apply them in business and progression.	PO2
PSO4	Facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.	PO1,PO3
PSO5	Practice business and professional ethics to embrace morall and ethical values in business and personal life.	PO6,PO7

Department : Commerce SF
Class : I M.Com.
Title of the Course : Core Course-I Business Finance
Semester : I
Course Code : AP231CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC1	7	-	-	-	5	7	105	25	75	100

Learning Objectives:

1. To outline the fundamental concepts in business finance
2. To evaluate leasing as a source of finance and determine the sources of start-up financing

Course Outcomes

On the successful completion of the course, the students will be able to:		
1	remember the basic finance concepts	K1 &K2
2	understand the risk and determine its impact on return	K2 & K4
3	apply leasing methods and other sources of finance for startups	K3 &K5
4	apply cash receivable and inventory management techniques	K3 &K5
5	evaluate techniques of long term investment decision incorporating risk factor	K5 &K6
6	understand the difference criteria used to evaluate proposed investment (ex. NPV, profitability Index, Payback Period	K2 & K4

K1 -Remember, **K2** – Understand, **K3** – Apply, **K4**- Analyse, **K5** – Evaluate, **K6** – Create

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	INTRODUCTIONTOBUSINESSFINANCEANDTIMEVALEOFMONEY								
	1.	Meaning, Objectives, Scope	3	1	K1(R)	Lecturing	Participative: Think-Pair-Share.	<i>Video Lectures.</i>	Oral Presentation.
	2.	Time Value of money: Meaning, Causes	3		K2(U)	Mini-Lecture Segments	Participative: Discussions.	Interactive Notes.	CIA I
	3.	Compounding– Discounting – Sinking Fund Deposit Factor	4	1	K3(Ap)	Problem-Based Learning(PB L).	Problem Solving: Solving Complex Problem	Interactive PPT	Offering Problem and solving
	4.	Capital Recovery Factor–Multiple Compounding–	4		K3(Ap)	Problem-Based Learning(PB L).	Problem Solving: Problem-Based Learning.	Youtube Videos of Learn	CIA I.
	5.	Effective rate of interest–Doubling period (Rule of 69	4	1	K4(An)	Problem-Based Learning(PB	Problem Solving: Problem-Based	Online Tutorials and Notes	Problem-Solving Assignments,

		and Rule of 72)				L).	Learning.		Open Book Exam Questions, CIA I
II	RISKMANAGEMENT								
	1.	Risk and Uncertainty: Meaning–Sources of Risk	2	1	K2(U)	Flipped Classroom	Participative: In-class discussions.	YouTube Lectures	Open Book Exam ,CIA I.
	2.	Measures of Risk– Measurement of Return	3		K1(R)	Inquiry-Based Learning.	Participative: Formulating Qestions	Interactive Simulations.	Peer discussions. CIA I
	3.	General pattern of Risk and Return	3	1	K3 (Ap)	Visual Demonstration	Model Making, Project/Activity, Interdisciplinary Link.	Video Lectures	Open Book Exam Questions, CIA I
	4.	Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio)	3		K4 (An)	Flipped Classroom	Participative: In-class discussions.	YouTube Lectures	Open Book Exam , CIA I.
	5.	Methods of Risk Management	3		K4(An)	Flipped Classroom	Participative: In-class discussions.	YouTube Lectures	Open Book Exam , CIA I.
	6.	Hedging currency risk.	3	1	K4(An)	Lecturing	Simulation-Based	Youtube Videos	Short-answer conceptual

							Exploration,		questions, CIA I
III	STARTUP FINANCING AND LEASING								
	1.	Start up Financing: Meaning, Sources,	3	1	K2(U)	Flipped Classroom	Participative: In-class discussions.	YouTube Lectures	Conceptual MCQs. CIA II
	2.	Modes (Bootstrapping, Angel investors, Venture capital fund)	3		K1(R)	Inquiry- Based Learning.	Participative: Formulating Questions	Interactive Simulations.	Peer discussions. CIA II
	3.	Leasing: Meaning– Types of Lease Agreements	4	1	K2(U)	Lecturing	Participative: Think-Pair- Share.	<i>Video Lectures.</i>	Oral Presentation. CIA II
	4.	Advantages and Disadvantages of Leasing	4		K2 (U)	Inquiry- Based Learning.	Participative: Formulating Questions	Interactive Simulations.	Peer discussions. CIA II
	5.	Financial evaluation from the perspective of Lessor and Lessee.	4	1	K2(U)	Mini-Lecture Segments	Participative: Discussions.	Interactive Notes.	Oral Test. CIA II
IV	CASH, RECEIVABLE AND INVENTORY MANAGEMENT								
	1.	Cash Management: Meaning, Objectives and Importance	1	1	K2(U)	Lecturing	Participative: Think-Pair- Share.	<i>Video Lectures.</i>	Oral Presentation.
	2.	Cash Cycle – Minimum Operating Cash – Safety level of cash	2		K2(U)	Mini-Lecture Segments	Participative: Discussions.	Interactive Notes.	CIA II

	3.	Optimum cash balance – Receivable Management:	1		K2(U)	Problem-Based Learning(PB L).	Problem Solving: Solving Complex Problem	Interactive PPT	Offering Problem and solving
	4.	Meaning – Credit policy–Controlling receivables	2	1	K4(An)	Problem-Based Learning(PB L).	Problem Solving: Problem-Based Learning.	YouTube Videos	Open Book Exam Questions, CIA II.
	5.	Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable	1	1	K5 (E)	Problem-Based Learning(PB L).	Problem Solving: Problem-Based Learning.	Interactive PPT	Assignments, CIA II
	6.	Inventory Management: Meaning and Objectives – EOQ with price breaks– ABC Analysis.	1		K2(U)	Flipped Classroom	problem-solving.	Interactive PPT.	Problem-solving , CIA II
V	MULTINATIONALCAPITALBUDGETING								
	1.	Multinational Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered	3	1	K2(U)	Problem-Based Learning(PB L).	Problem Solving: Solving Complex Problem	Interactive PPT	Offering Problem and solving. CIA I
		International sources of	3		K1(R)	Problem-Based	Problem Solving:	YouTube Videos of	CIA I.

	2.	finance – Techniques to evaluate multi- national capital Expenditure Proposals				Learning(PB L).	Problem-Based Learning.	Learn	
	3.	Discounted Pay Back Period, NPV, Profitability Index	3		K3(Ap)	Problem- Based Learning (PBL).	Problem Solving: Problem-Based Learning.	Online Tutorials and Notes	Problem- Solving Open Book Exam Questions, CIA II
	4.	Net Profitability Index and Internal Rate of Return –	2	2	K3(Ap)	Problem- Based Learning	Guided problem- solving sessions.	Interactive Notes.	Assignments, CIA II
	5.	Capital rationing – Techniques of Risk analysis in Capital Budgeting.	3		K4(An)	Active Learning	Participative: Discussions	Interactive Notes.	Discussion- based evaluation on implications, CIA II

Course Focussing on Employability/ Entrepreneurship/ Skill Development: **Employability, Skill Development**

Activities (Em / En /SD): **Hands on Training on Problem solving**

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Human

ValuesAssignment: Asking the students to evaluate the proposed investment Assignment : Do problems in Rule of 69 and Rule of 72

01-09-2025

Seminar Topics: Start-up Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund).

Sample questions

Part A (1 mark)

1. In the _____ lease, the lessor is responsible for the maintenance of the asset.(K1, CO-1)
a) Capital b) Operating c) Sales and Lease Back d) Leveraged
2. Every firm has to determine its cash balance to be _____. (K1, CO-1)
a) excessive b) inadequate c) optimum d) excessive or inadequate
3. EOQ represents _____.(K2, CO-2)
4. The length of time required to recover the initial cash outlay on the project is known as _____.(K3, CO-3)
a) ARR b) Pay-Back c) IRR d) NPV
5. The distribution of capital in favour of more acceptable proposal is known as _____.K4, CO-4)
a) Capital Budgeting b) Capital rationing c) Capitalisation d) Capital raising

Part B (6 marks)

1. State the objectives of Business Finance.(K1, CO-1)
2. Mr. Raghav invests Rs. 25,000 in a bank at 10% for 5 years. Calculate the maturity value if interest is compounded annually. Will he get more if interest is compounded half yearly? (K4, CO-4)
3. Bring out the types of currency hedging.(K2, CO-2)
4. McDonald Ltd has an excess cash of Rs.22 lakh that can be invested different short term marketable securities. For these transactions, the firm will have to incur an expenditure of Rs.80,000. If the securities invested have an yield of 9%. Which of the following periods can be chosen for investment? (K4, CO4)
2 months; (ii) 4 months; (iii) 6 months.

Part C (12 marks)

1. Mr. Saravanan expects to receive Rs.20,000 at the beginning of each year for 4 years. Calculate the present value of the annuity due to assuming interest rate is 9%.(K3,CO-4)
2. A Company offers 10 % rate of interest on deposits. What is the effective rate of interest if the compounding is done (i) Monthly (ii)

Quarterly (iii) Half yearly? K4, CO-4)

3. Explain various approaches for measurement of business return. (K2, CO-2)
4. Explain the methods of Risk Management.(K2, CO-2)
5. Explain the concept of leasing. State its advantages and limitations.(K2, CO-2)

Dr.S. Jameela

Head of the Department

Dr. R. Sreedevi

Course Instructor

DEPARTMENT : COMMERCE
CLASS : I M. COM
TITLE OF THE COURSE : CORECOURSEII: DIGITALMARKETING
SEMESTER : I
COURSE CODE : AP231CC2

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AP231CC2	7	-	-	5	7	90	25	75	100

Learning objectives

1. To assess and appraise the dimensions of digital marketing and its marketing mix
2. To infer the techniques of digital marketing and to interpret data from social media

COURSE OUTCOMES

On the successful completion of the course, student will be able to:		
1.	Explain the dynamics of digital marketing	K1&K2
2.	Recognize online marketing mix	K1&K3
3.	Illustrate digital media channels	K3
4.	Criticize online consumer behaviour	K4
5.	Measure social media data	K5

K1-Remember; K2-Understand;K3-Apply;K4-Analyse;K5- Evaluate

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	INTRODUCTION TO DIGITAL MARKETING:								
	1	Transition from traditional to digital marketing	2	1	K1(R) & K2 (U)	Lecture with Visual Aids	Inquiry-Based Learning,	Interactive PPT	Oral Presentation, Conceptual Questions, CIA I
	2	Rise of internet and Growth of e-concepts	2		K2(U)	Active Learning	Peer instructions	Interactive PPT	Group Presentation, CIA I
	3	Growth of e-business to advanced e-commerce	3	1	K2(U)	Inquiry based learning	Formulating questions	You Tube Videos	Concept check polls during class using Slido, CIA I.
	4	Emergence of digital marketing as a tool and Digital marketing channels	2		K1(R) & K2(U)	Lecturing	Think-pair-share	YouTube Videos	Project based Presentation, CIA I.
	5	Digital marketing applications, benefits and	3		K1(R) & K2 (U)	Flipped Classroom	Peer Learning,	Online Tutorials and Notes:	Assignments, Open Book Exam

		Challenges and Factors for success of digital marketing							Questions, CIA I
	6	Emerging trends and concepts, Big Data and IoT	2	1	K1(R) & K2 (U)	Collaborative Learning	Discussion	Interactive PPT	Peer discussions and concept maps, CIA-I
	7	Segments based digital marketing, Hyper and local marketing	2		K1(R) & K2 (U)	Active Learning	Peer Instruction, Blended Learning,	YouTube Lectures	Peer discussions and concept maps, CIA-I
	8	Opportunities for digital marketing professionals	2		K1(R) & K2 (U)	Blended Learning	Discussion	Interactive PPT	Oral Presentation, CIA-I
II	ONLINEMARKETINGMIX								
	1	Online marketing mix: E-product and E- promotion E-price and E-place	3	1	K1(R) &K3 (Ap)	Inquiry based learning	Discussion	Video Lecture	Assignments, Open Book Exam Questions, CIA I
	2	Consumer segmentation, Targeting &Positioning	2	0.5	K1(R)	Gamification	Game-based experiments		Peer Presentation, CIA-I
	3	Consumers and online shopping issues	2	0.5	K4(An)	Differentiate d Instruction	Choice of activities, self-paced learning		Offering problem-solving tasks at varying levels of

									complexity, CIA-I
	4	Website characteristics affecting online purchase decisions	3		K1(R)	Reflective Pedagogical Approach	Sharing reflections, peer feedback on reflective practices	Online videos	Oral interaction, CIA-I
	5	Distribution and Implication on o Marketing mix decisions	4		K2(U)	Active Learning	Peer instruction	Interactive PPT	Assignments, CIA-I
	6	Digitization and implication on online marketing mix decisions	3	1	K3(Ap)	Collaborative Learning	Group discussions, peer feedback, shared decision-making	Online Tutorials and Notes	Assignments, Open Book Exam Questions, CIA II
III	DIGITAL MEDIACHANNELS								
	1	Digital media channels– Search engine marketing– ePR	3	1	K1(U)	Lecturing	Think-pair-share	You Tube Video	Short-answer conceptual questions, CIA II

	2	Affiliate marketing– Interactive display advertising	3	1	K4(An)	Experiential Learning	Group reflection, discussion of experiences	Online Tutorials and Notes:	Asking Questions, CIA-II
	3	Opt-in-email marketing and mobile text messaging, Invasive marketing	3	1	K4(An)	Inquiry-Based Learning	Formulating questions	Interactive PPT	Open book Test, CIA-II
	4	Campaign management using–Facebook, Twitter, Corporate Blogs	4		K3(An)	Flipped Classroom	Group activities, Q&A with instructor	You Tube Videos	conceptual questions, CIA II
	5	Advantages And disadvantages of digital media channels–Meta verse marketing	4		K1(U)	Peer Teaching	Explaining concepts, answering questions from peers	Interactive PPT	Peer discussions and concept maps,CIA-II
IV	ONLINECONSUMERBEHAVIOUR								
	1	Cultural implications of key characteristics we	3	1	K1(U) &K2(R)	Reflective Pedagogical Approach	Sharing reflections, peer feedback on reflective practices	Online videos	Written Exams, CIA-II
	2	Dynamics of online consumer visit	3	0.5	K4(An)	Differentiate d Instruction	self-paced learning	Online Videos	Open Book Test, CIA-II

	3	Models of website visits and Web & consumer Decision making process	4	1.5	K4(An)	Peer Teaching	Demonstrating concepts	Interactive PPT	Quiz With Google Forms, CIA-II
	4	Data base marketing Electronic consumer relationship Management	4		K1(U) &K2(R)	Reflective Pedagogical Approach	Sharing reflections, peer feedback on reflective practices	Gamma PPT	Conceptual MCQs, CIA-II
	5	Next generation CRM	2	1	K4(An)	Peer Teaching	Demonstrating concepts	Interactive PPT	Peer interaction, CIA-II
V	ANALYTICSANDGAMIFICATION								
	1	Digital Analytics – Concept– Measurement framework	2	0.5	K1(U) &K2(R)	Peer Teaching	Explaining concepts, answering questions from peers	Interactive PPT	Peer Discussion, CIA-II
	2	Demystifying web data -Owned social metrics	2	0.5	K1(U) &K2(R)	Lecturing (Traditional)	Think-pair-share	Online Videos	Written Test, CIA-II

	3	Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn	3		K4(An)	Active Learning	peer instruction, brainstorming	Interactive PPT	Open Book Test, CIA-II
	4	Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components	3		K1(U) &K2(R)	Collaborative Learning	cooperative activities involving pairs and small groups	Online Videos	Short-answer conceptual questions, CIA II
	5	Brand share dimensions –Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders	3	1	K1(U) &K2(R)	Peer Teaching	Explaining concepts, answering questions from peers	Interactive PPT	Peer discussions and concept maps,CIA-II

	6	Peer review – Word of mouth – Influence analytics – Mining consumer generated media	2		K4(An)	Case Study Method	Group discussion of case, presenting solutions	Visual and animated tutorials	Written Exams, CIA- II
	7	Gamification and game based marketing– Benefits– Consumer motivation for playing Online games	3		K1(U) &K2(R)	Flipped Classroom	In-class discussions, group activities	Visual and animated tutorials	Quick Quizzes, CIA-II

Course Focusing on Employability/Entrepreneurship/Skill Development: Entrepreneurship

Activities (Em/En/SD): Buying a product online and writing a report on the pros and cons of digital buying experience.

Assignment: 1. Measurement metrics for Facebook or Twitter or Snap chat (Online) 5.08.2025
2. Models of web site visits (Online) 7.10.2025

Seminar Topic: Digital brand Analysis: Meaning, Benefits and Components.

Sample questions

Part A (1 Marks)

1. Which of the following is NOT a component of the online marketing mix? (K1 (CO-1))

a) E-Product b) E-Place c) E-Currency d) E-Promotion

2. Online market represents a group of_____having common characteristics.(K2 ,CO-2)
3. A _____ is used to analyze digital brand share and audience influence.(K2 ,CO-3))
4. Online consumer behavior describes the process of__shopping from a consumer perspective.(K2, CO-4)
5. Gamification has no impact on consumer motivation in online marketing. (True/False)K2,CO-5)

Part B (6 Marks)

1. Discuss the benefits and challenges of digital marketing.(K1,CO-1)
2. State the consumer positioning in online marketing mix.(K2,CO-2)
3. Recall search engine marketing(K2,CO-3)
4. Write down the process of E-CRM.(K2,CO-4)
5. List out them measurement metrics of any two social media tools.(K2.CO-5)

Part C (12 Marks)

1. Explain about the segments of digital marketing.(K1,CO-1)
2. Enumerate the four e-P's of digital marketing.(K2,CO-2)
3. Discuss the advantages and disadvantages of digital media channels.(K2,CO-4)
4. Elucidate the next generation CRM.(K4,CO-5)
5. How can gamification enhance consumer engagement? Give examples from real-life applications.(K4,CO-5)

Head of the Department – Dr.S.Jameela

Course Instructor - Dr.R.Evalin Latha

Department : COMMERCE
Class : I M. Com
Title of the Course : CORE COURSE III: BANKING AND INSURANCE
Semester : I
Course Code : AP231CC3

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC3	6	–	–	–	4	6	90	25	75	100

Learning Objectives:

1. To understand the mechanism of banking and insurance.
2. To analyse risk and its impact in banking and insurance industry.

Course Outcomes

On the successful completion of the course, student will be able to:		
1	relate the transformation in banking from traditional to new era of banking	K1 & K2
2	apply modern techniques of digital banking in business and day to day life	K2 & K3
3	evaluate the role of insurance sector	K2 & K5
4	examine the regulatory mechanism of customer service in insurance and the relevant regulations	K1 & K4
	assess risk mitigation strategies and its impact in banking and insurance industry	K2 & K5

K1 - Remember; **K2** - Understand; **K3**- Apply; **K4** - Analyse; **K5**- Evaluate

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	INTRODUCTION TO BANKING								
	1.	Brief History of Banking and Rapid Transformation in Banking	2	1	K1(R) & K2 (U)	Lecture with interactive PPT	Inquiry-Based Learning	https://www.bing.com/videos/riverview/relatedvideo?&q=customer+shift+in+banking&&mid=53D3C6A2BC0D334A57D253D3C6A2BC0D334A57D2&&FORM=VRD GAR	Formative Quiz I, Oral Test & CIA I
	2.	Customer Shift	1		K2(U)	Flipped Classroom	In-class Discussion	Customer Experience in	Formative Quiz I, Group

								Banking in 2025 (+Challenges)	Discussion & CIA I
	3.	Fintech Overview and Outlook	2	1	K1(R) & K2 (U)	Blended Learning	Mind Mapping	https://www.bing.com/videos/riverview/relatedvideo?q=fintech+overview+outlook+&&mid=0D05AC48C815D7C1B35E0D05AC48C815D7C1B35E&FORM=VCGVRP	Online Assignment, Formative Quiz I & CIA I
	4.	The Financial Disruptors	1		K3(Ap)	Lecture with Interactive PPT	Think-pair-share	https://link.springer.com/book/10.1007/978-3-031-23069-1	Asking Questions, Formative Quiz I & CIA I
	5.	Digital Financial Revolution and New Era of Banking	3	1	K2 (U)	Active Learning	Peer Learning	Digital Banking Revolution: How Technology is Changing the Way We Bank	Open Book Exam, Formative Quiz I & CIA I
	6.	Digital Banking: Electronic Payment	2		K2 (U)	Collaborative Learning	Group Discussion	https://youtu.be/Z6tHUyW	Slip Test, Formative Quiz

		Systems, Electronic Fund Transfer System						HuZg	I & CIA I
	7.	Electronic Credit and Debit Clearing	1		K3 (AP)	Verbal Instruction	Simulation	https://www.bing.com/videos/riverview/relatedvideo?q=electronic+credit+and+debit+clearing+in+banking+sector&&mid=A3B5C290C099A72F69AFA3B5C290C099A72F69AF&&FORM=VRD GAR	MCQs, Formative Quiz I & CIA I
	8.	NEFT, RTGS & VSAT	3		K2 (U)	Traditional Lecture Delivery	Flipped Classroom Learning	https://www.bing.com/videos/riverview/relatedvideo?q=RTGS&&mid=0925EE66C1270E978D150925EE66C1270E978D15&&FORM=VRD GAR	Setting One Word Question Answer, Formative Quiz I & CIA I

	9.	SFMS & SWIFT	2		K2 (U)	Blackboard Explanation	Visual Learning	https://www.bing.com/videos/riverview/relatedvideo?q=SWIFT+in+banking&mid=6DC0792DB0EA6A6D57A06DC0792DB0EA6A6D57A0&mmscn=mtsc&aps=0&FORM=VRD GAR	Formative Quiz I & CIA I
II CONTEMPORARY DEVELOPMENT IN BANKING									
	1	Distributed Ledger-Technology-Block chain –meaning and structure	3	1	K(2) &K(3)	Lecturing	Think-pair-share		quiz & CIA I
	2	Block chain- types, differences between block chain and DLT, benefits	4		K(2) &K(3)	Lecturing.	Think-pair-share	Power Point Presentation	Assignment& CIA I
	3	Crypto Currencies, Central Bank digital Currencies	3	1	K(2) &K(3)	Project-Based Learning (PBL)	Group discussion	Video Lectures	Preparation of question bank by the students

	4	AI in banking, future of AI in banks	3		K(2) &K(3)	Lecturing.	Think-pair-share	-	Class Test
	5	Applications of AI in Banking-importance	3	1	K(2) &K(3)	Collaborative Learning	Group discussions	-	team-based learning
III	INDIAN INSURANCE MARKET								
	1.	History of Insurance in India, Definition and Functions of Insurance	3	1	K4 (An)	Peeragogy	Explaining Concepts	Interactive PPT	MCQs, Fill in the blanks, Formative Quiz II & CIA II
	2.	Insurance Contract and Indian Insurance Market	2		K4 (An) & K6 (C)	Peer Teaching	Creating Teaching Aids	YouTube Videos	Preparation of Interactive PPT, Formative Quiz II & CIA II
	3.	Reforms in Insurance Sector	1	1	K4 (An)	Reflective Approach	Interactive Simulation	Interactive PPT	Open Book Test, Formative Quiz II & CIA II
	4.	Insurance Organisation and its Structure	2		K5 (E)	Concept based learning	Self-paced Learning	Interactive PPT	Formative Quiz II & CIA II
	5.	Insurance Intermediaries: Insurance Broker, Agent, Surveyors and Loss Assessors	4	1	K2 (U)	Core Conceptual Approach	Concept Mapping	YouTube Videos	Oral Test Formative Quiz II & CIA II
	6.	Third Party Administrators	3		K5 (E)	Cooperative Learning	Inquiry-Based Learning	Interactive PPT &	Presentation of Poster,

		(Health Services), Procedures and Code of Conduct						YouTube Videos	Formative Quiz II & CIA II
IV	CUSTOMER SERVICE IN INSURANCE								
	1	Customer service and insurance, quality of service, Role of Insurance agents in customer service	4	1	K2(U) & K5 (E)	Active Learning	debates	Interactive PPT	Observation Note
	2	Agent's Communication, customer service	3		K2(U) & K5 (E)	Project- Based Learning (PBL)	Group discussion	https://youtu.be/XgIKpKE_mzw?si=W MtmClzGDK RMmrbz	Class test
	3	Ethical behaviour in insurance, grievance redressal system in Insurance ombudsman	4		K2(U) & K5 (E)	Lecturing.	Think-pair- share		term based learning
	4	Insurance Regulatory and Development Authority of India Act- regulations and Guidelines.	4	2	K3(AP) & K4 (A)	Collaborative Learning	Group discussions		Seminar presentation
V	RISK MANAGEMENT								
	1.	Risk Management and Control in banking	2	2	K5 (E)	Core Conceptual Approach	Think-Pair- Share	https://www.bing.com/videos/riverview/relatedvideo?q=Risk+Ma	Timeline assignment, Formative Quiz II & CIA II

								nagement+and+Control+in+banking+&&view=riverview&mmscn=mtsc&mid=72CA4CB535B5792A0A5B72CA4CB535B5792A0A5B&&aps=189&FORM=VMSOVR	
	2.	Risk Management and Control in insurance industries	2		K5 (E)	Gamification	Mind Mapping	https://www.bing.com/videos/riverview/relatedvideo?&q=Risk+Management+and+Control+in+insurance+industries&mid=A31EF78D13C37B2A21C8A31EF78D13C37B2A21C8&&FORM=VRDGAR	Drawing and interpretation, Formative Quiz II & CIA II
	3.	Methods of Risk	2		K2 (U)	Problem Based	Role Play	Risk-Management-	Role Play, Formative Quiz

		Management				Learning		Techniques.pdf	II & CIA II
	4	Risk Management By Individuals	2	1	K(2)& K5(E)	Lecturing the Conceptual Approach	Group Discussions		Class test
	5	Risk Management by Corporation-features	2		K(2)& K5(E)	Problem-Based Learning (PBL)	defining problems	Video Lectures	Online Assignment
	6	Tools for controlling Risk-methods	2		K(2)& K5(E)	Lecturing the Conceptual Approach	Think-Pair-Share	Power Point Presentations	Multiple Choice Questions

Course Focussing on Employability/ Entrepreneurship/ Skill Development: **Employability**

Activities (Em / En /SD): **Mind Mapping**

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Professional Ethics activities related to Cross Cutting Issues:-

Assignment: Risk Management and Control in banking 19-09-2025

Seminar Topics: Insurance Intermediaries: Insurance Broker, Agent, Surveyors and Loss Assessors

Sample questions

PART A (1 mark)

1. Which of the following is an example of traditional banking service?

(K1 – R, CO-1)

a) Mobile banking b) Net banking c) Passbook entry d) ATM service

2. What is the major aim of core banking solutions?

(K1 – R, CO-1)

- a) Promoting insurance b) Centralizing banking operations c) Selling loans d) Marketing credit cards

3. Which app is launched by NPCI for UPI-based payments?

(K1 – R, CO-1)

- a) PayPal b) PhonePe c) BHIM d) GPay

4. The life insurance business in India was introduced in _____ with the establishment of the oriental life insurance company in Calcutta. (K2 –U, CO-2)

- a) 1818 b) 1890 c) 1990 d) 1820

5. State True/False:

Insurance Brokers are classified as insurance intermediaries.

(K3 – U, CO-3)

6. Which one is a grievance redressal body in the insurance sector?

(K4 – A, CO-4)

- a) RBI
b) SEBI
c) IRDAI
d) Insurance Ombudsman

7. What is referred to as the practice of identifying and assessing risks in business operations?

(K5 – E, CO-5)

- a) Insurance regulation
b) Risk management
c) Claim settlement
d) Premium calculation

8. Leading the digitalization and adoption of artificial intelligence in the Indian banking systems are private financial institutions like (K5-E, CO-5)

- a) ICICI bank b) HDFC bank c) AXIS Bank d) SBI bank

8. Important risk management techniques and practices are (K5-E, CO-5)

- a) Brainstorm b) perform root cause analysis c) Access risk data quality d) risk management counselling

9. What is moral hazard in insurance? (K5 – E, CO-5)

- a) Legal risk b) Inflation risk c) Risk due to dishonest behaviour d) Tax risk

10. Which of the following is a technique of risk mitigation?

(K1 – R, CO-5)

- a) Risk ignoring b) Risk retaining c) Risk enhancing d) Risk enhancing

PART-B (6 marks)

1. Recall the history of banking In India. (K1- R, CO – 1)
2. Distinguish between distributed Ledger technology and block chain. (K2- U, CO – 2)
3. Discuss the history of insurance in India. (K5- E, CO – 3)
4. Categorize the role of insurance agents in customer service in insurance. (K4- An, CO – 4)
5. Discuss risk management. (K5- E, CO – 5)
6. Distinguish between traditional banking and digital banking.(K1– R, CO-1)
7. Explain any three digital banking services used in daily life.(K2 – U, CO-2)
8. Illustrate the role of the insurance sector in economic development.(K3 – A, CO-3)
9. Analyse the functions of IRDA in regulating customer service.(K4 – An, CO-4)
10. Assess any three risk mitigation techniques used in the banking industry.(K5 – E, CO-5)

PART-C (12 marks)

1. Enumerate Fintech overview and outlook. (K2- U, CO – 1)
2. Outline the structure of block chain. (K3- Ap, CO – 2)
3. Express the different types of insurance intermediaries. (K2- U, CO – 3)
4. Analyse the ethical behaviour in insurance. (K1- R, CO – 4)
5. Evaluate risk management by individuals and corporations. (K5- E, CO – 5)

Head of the Department: Dr. S. Jameela

**Course Instructor: Dr. A. Franklin Ragila &
Dr. N. Saromi**

Department : Commerce SF
Class : I M.Com
Title of the Course : Elective Course I: International Financial Management
Semester : I
Course Code : AP231EC3

CourseCode	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC3	5	-	-	-	3	5	75	25	75	100

Course Outcomes

On the successful completion of the course, student will be able to:

1	Explain the importance and nature of international flow of funds	K2
2	Analyse the fluctuations in exchange rate and impact on exchange markets	K4
3	analyse the techniques of international investment decisions for building a better portfolio	K4
4	Explain the flow of funds in the international banks	K2
5	Examine various international financial market instruments	K4

K1-Remember; K2-Understand; K3-Apply; K4 -Analyze

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	INTERNATIONALFINANCIALMANAGEMENT								

	1	International Financial Management: An overview – Importance	3	1	K2(U)	Inquiry based approach, Co-operative learning, KWL	Inquiry based learning	Interactive PPT, YouTube link	Oral test
	2	Nature and Scope	2		K2(U)	Integrative Teaching	Participative learning	Google Classroom	Group Discussion
	3	International flow of Funds	2	2	K2(U)	Lecturing	Think-pair-share	Interactive PPT, YouTube link	Slip Test
	4	Balance of Payments	2		K2(U)	Blended learning	Self-directed active learning	Interactive PPT, YouTube link	Presentation
	5	International Monetary System	2		K2(U)	KWL	Memory game	YouTube link	Observation Note
II	FOREIGN EXCHANGE MARKET								
	1	Foreign Exchange Market: Features– Spot and Forward Market–Exchange Rate Mechanism	4	2	K4 (An)	Context Based	Assignment	Interactive PPT	Online-assignment through LMS
	2	Exchange Rate determination in the Spot and Forward Markets – Factors Influencing	4		K4 (An)	Integrative Teaching	Group Work	Interactive E-Book	Open Book Test

		Exchange Rate							
	3	Salient Features of FEMA	2	1	K4 (An)	Blended learning	Memory game	Google Classroom	Online Quiz through Google Forms
	4	Market for Currency Futures and Currency Options	2		K4 (An)	Integrative Teaching	Group Discussion	Discussion Forum	Preparation of Question Bank by the students
	5	Hedging with Currency Futures and Options	2		K4 (An)	Co-operative learning	Power Point Presentation	Interactive PPT, YouTube link	Slip Test, Formative assessment
III	INTERNATIONALINVESTMENTDECISION								
	1	Foreign Direct Investment	2	1	K4 (An)	Lecturing	Think-pair-share	Discussion Forum	Slip test
	2	International Capital Budgeting	2		K4 (An)	Context based	Self-directed active learning	Interactive PPT, YouTube link	Surprise Test
	3	International Portfolio Investment: Meaning	2	1	K4 (An)	Active Learning	Discussions, Brainstorming	Interactive PPT, YouTube link	Open Book test
	4	Benefit of International Portfolio Investment	2		K4 (An)	Collaborative Learning	Co-operative activities involving pairs and small groups	Self-prepared Videos	Observation Note
	5	Problem of International Investment	2	1	K4 (An)	Reflective Pedagogical Approach	Reflecting on personal learning experiences	YouTube Videos	Seminar Presentation

							and outcomes, experiential storytelling		
IV	INTERNATIONALFINANCIALDECISIONS								
	1	Overview of International Financial Market	2	1	K2(U)	Lecturing	Think-pair- share	Interactive PPT	Seminar Presentation
	2	Channels for International Flow of Funds	2		K2(U)	Flipped Classroom	In-class discussions	External Links	Observation Note
	3	Role and Functions of Multilateral Development Banks	3		K2(U)	Active Learning	Discussions, Brainstorming	Interactive PPT, YouTube link	Extempore
	4	International Banking: Functions – Credit Creation	3	1	K2(U)	Gamification	Team challenges	External Links	Panel Discussion
	5	Control of International Banks	3	1	K2(U)	Differentiate d Instruction	Choice of activities, self- paced learning	Discussion Forum	JAM
V	INTERNATIONALFINANCIALMARKETINSTRUMENTS								
	1	Short-term Instruments	2	2	K4 (An)	Context Based	Assignment	Interactive PPT	Multiple Choice Questions
	2	Medium-term Instruments	2		K4 (An)	Integrative Teaching	Group Work	Interactive E- Book	Open Book Test
	3	Management of Short-term Funds	3		K4 (An)	Blended learning	Memory game	Google Classroom	Online Quiz through Google

									Forms
	4	Management of Receivables and Inventory	3	1	K4 (An)	Integrative Teaching	Group Discussion	Discussion Forum	Seminar Presentation
	5	Factors behind the Debt Crisis.	2		K4 (An)	Co-operative learning	Power Point Presentation	Interactive PPT, YouTube link	Slip Test, Formative assessment

Course Focussing on Employability/ Entrepreneurship/ Skill Development: **Employability**

Activities (Em / En /SD): **Group Discussion**

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Environment Sustainability activities related to Cross Cutting Issues:-

Assignment: Market for Currency Futures and Currency Options 18-07-2025

Seminar Topics: Foreign Direct Investment, International Capital Budgeting, Benefit of International Portfolio Investment, Problem of International Investment, Short-term & Medium-term Instruments, Management of Short-term Funds, Management of Receivables and Inventory, Factors behind the Debt Crisis.

Sample questions

Part A (1 mark)

- Which of the following is a component of the Balance of Payments? (**K2-U, CO-1**)
 - National Income
 - Fiscal Deficit
 - Capital Account
 - GDP
- The market where currencies are traded for immediate delivery is called as (**K4-An, CO-2**)
 - Forward Market
 - Derivatives Market
 - Spot Market
 - Options Market

State True or False:

3. International Portfolio Investment helps in risk diversification.(**K4-An, CO-3**)
4. Credit creation is not possible in international banking systems.(**K2-U, CO-4**)
5. Treasury Bills are considered as short-term instruments.(**K4-An, CO-5**)

Part B (6 marks)

1. List out any two features of the Balance of Payments.(**K2-U, CO-1**)
2. Define Exchange Rate.(**K4-An, CO-2**)
3. What is Foreign Direct Investment (FDI)?(**K4-An, CO-3**)
4. What are the functions of International Banks?(**K2-U, CO-4**)
5. Explain the purpose of managing short-term funds. (**K4-An, CO-5**)

Part C (12 marks)

1. Discuss the role of Balance of Payments and International Monetary System in global financial decision-making.(**K2-U, CO-1**)
2. Elaborate the structure and functioning of Foreign Exchange Market.(**K4-An, CO-2**)
3. Elucidate the benefits and problems of International Portfolio Investment (**K4-An, CO-3**)
4. Discuss the role of International Financial Markets in global fund flow. (**K2-U, CO-4**)
5. Elaborate the different short-term and medium-term instruments used in International Financial Markets.(**K4-An, CO-5**)

Dr.S.Jameela
Head of the Department

Dr.C.K.Sunitha
Course Instructor

Department : Commerce
Class : II M.Com
Title of the Course : ELECTIVE COURSE II: b) STRATEGIC HUMAN RESOURCE MANAGEMENT
Semester : I
Course Code : AP231EC5

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC5	5	–	–	–	3	5	75	25	75	100

Learning Objectives

1. To understand the implication of HRM on Government regulations and corporate Decisions.
2. To apply the principles and techniques of HRM to major personnel issues.

Course Outcomes

Cos	Upon completion of this course, students will be able to:	CL
CO-1	understand the fundamental strategic human resource management	K1(R)
CO-2	recognize the models of strategic human resource management	K1(R)
CO-3	integrate and apply the knowledge of various strategies in human resource Management in the corporate arena	K3(Ap)
CO-4	assess drafting of HR policies	K5(E)
CO-5	explore the latest trend in the strategic human resource management.	K6(C)

K1-

Remember; K2-Understand; K3-Apply;K4 -Analyze

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	INTRODUCTION TO SHRM								
	1	SHRM- Meaning, Features, Evolution, Objectives	3	1	K1(R)	Lecture-cum-Discussion	Group Activities	Video Lectures PPT/Notes	MCQ Oral Presentation
	2	Advantages, Barriers to SHRM, SHRM v/s Traditional HRM	3		K1(R)	Problem-Based Learning	Debate	Kahoot / Quizizz advantages)	Comparative Chart
	3	Steps in SHRM, Roles in SHRM:	2	1	K1(R)	.Case-Based Learning	Storyboard Activity Interactive Notes	Video Lectures NPTEL	Case Study Analysis Assignment
	4	Top Management, Front-line Management	2		K4(An)	Comparative Teaching Method	.Group Comparison Chart	Canva:To create management hierarchy charts	Group Project Mind Map
	5	HR - Changing Role of HR Professionals	3		K1(R)	Interactive Lecture with Visual Aids	Student Panels	<i>Video Lectures</i>	Conceptual Quiz Group

									Presentation, CIA I
II	MODELS OF SHRM								
	1	Models of SHRM – High Performance Working Model,	3	1	K1(R)	Lecture with model diagrams	Group activity: Think-pair-share	YouTube videos models	Group presentation Written assignment:
	2	High Commitment Management Model	2		K1(R)	Lecture-cum-Discussion	Group Activities	Video Lectures PPT/Notes	MCQ assignment
	3	High Involvement Management Model - HR Environment	3		K3(Ap)	Flipped classroom	Role play	Research articles from SHRM.org and CIPD	Reflective writing
	4	Environmental trends and HR Challenges	3	1	K1(R)	Problem-based learning (PBL)	SWOT analysis Debate	NPTEL modules on contemporary HRM - YouTube: HR trends videos	Quiz on current HR trends
	5	Linking SHRM and Business Performance	2		K3(Ap)	Case-based learning	Role play	Online Tutorials and Notes	Open Book Exam Questions, CIA I
III	STRATEGIC PLANNING AND COMPENSATION								
	1	Resourcing Strategy: Meaning and Objectives	2	1	K1-(R)	Blended Learning	Role Play	Video Lectures PPT/Notes	Quiz on

									SHRM basics Mind Map assignment
	2	Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages	3		K2-(U)	Comparative Strategy Approach	SWOT analysis Debate	YouTube:	Group Assignment
	3	Strategic Recruitment and Selection: Meaning and Need	3	1	K1-(U)	Case-Based Learning	Case Study	Kahoot / Quizizz: Interactive quizzes	Case Analysis:
	4	Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage	3		K3 (Ap)	Modular Teaching .	Role Play .	NPTEL: HRM modules by IIT Kharagpur / IIT Roorkee	Assignment
-	5	Rewards Strategies: Meaning, Importance - Employee Introduction to Strategic Cost Management Relations Strategy	2		K3 (Ap)	Interactive Lecture with Visual Aids	Concept Mapping	PowerPoint with graphical representations	MCQ Mind Map

IV	HUMAN RESOURCE POLICIES								
	1	Human Resource Policies – Meaning, Features, Purpose of HR Policies	3	1	K5(E)	, Flipped Classroom.	Think-Pair-Share,	Video Lectures,	Formative Quiz using / Google Forms, CIA II
	2	Process of Developing HR Policies, Factors affecting HR Policies,	2		K5(E)	Visual Lecture		Interactive Notes	Group Presentation
	3	Areas of HR Policies in Organisation, Requisites of Sound HR Policies	3		K1(R)	Concept-based discussion ,	Collaborative Learning, Concept Mapping	PowerPoint with graphical representations	Concept check polls during class using Slido,
	4	Recruitment, Selection, Training and Development, Performance Appraisal Compensation, Promotion, Outsourcing	3	1	K3 (Ap)		Case Study	Youtube Videos	Assignment
	5	Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	2		K5(E)	Flipped Classroom	Peer Learning	Online Tutorials and Notes	Open Book Exam Questions, CIA II
V	LATEST TRENDS IN STRATEGIC HRM								
	1	Mentoring - Employee Engagement –	3	1	K1(R)	Lecture with Visual Aids such as PPT, .	Gamified Quiz,	Notes/Slides,	Written Assignment- Oral

		Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement							Presentation,
	2	Competency based HRM: Meaning, Types of Competencies	3		K3 (Ap)	Visual Lecture	SWOT analysis Debate	Interactive Notes	Group Presentation, CIA II
	3	Benefits of Competencies for Effective Execution of HRM Functions	2		K3 (Ap)	Case-Based Learning	Case Study	Kahoot / Quizizz: Interactive quizzes	Case Analysis:
	4	-Human Capital Management: Meaning and Role	3	1	K5(E)	Modular Teaching	Role Play	NPTEL: HRM modules by IIT Kharagpur / IIT Roorkee	Assignment
	5	New Approaches to Recruitment – Employer Branding.	2		K6(C)	Interactive Lecture with Visual Aids	Concept Mapping	PowerPoint with graphical representations	MCQ Mind Map

*Total Teaching hours include 15 hours allotted for Formative and Summative Assessments

Course Focussing on Employability/ Entrepreneurship/ Skill Development: **Skill Development**

Activities (Em / En /SD): **To create management hierarchy charts**

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Environment Sustainability activities related to Cross Cutting Issues:-**Environment Sustainability**

Assignment: Relativity of simultaneity– 16-09-2025

Seminar Topics: Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement

Sample questions

Part A (1 mark)

1.SHRM evolved as a response to: **(K1-R,CO-1)**

- a) Technological backwardness
- b) Increasing focus on operational tasks
- c) Need for strategic alignment of people with business
- d) Resistance to change

2. State True/False.

Employee engagement means employees are emotionally and intellectually committed to the organization. **(K3-Ap, CO-3)**

3. A major role of top management in SHRM is to: **(K1-R, CO-2)**

- a) Avoid change
- b) Support strategic HR initiatives
- c) Handle payroll
- d) Conduct recruitment interviews

4. The evolution of SHRM began in response to the growing importance of _____ advantage through people. **(K3-Ap,CO-4)**

5. Which of the following is not a key factor influencing employee engagement? **(K5-E,CO-4)**

- a) Leadership style b)Work life balance c)Internet speed at home

d) Career development opportunities

Part B (6 marks)

1. Define Strategic Human Resource Management (SHRM). **(K1-R, CO-1)**
2. List any three features of SHRM. **(K1-R, CO-2)**
3. Why is strategic selection important in an organization? **(K3-Ap, CO-3)**
4. List any three advantages of Strategic HR Planning. **(K3-Ap, CO-4)**
5. Differentiate between SHRM and traditional HRM (any three points). **K3-Ap, CO-4)**

Part C (12 marks)

1. Explain how organizations can manage HR surplus and HR shortages effectively. . **(K1-R, CO-1)**
- 2, Define strategic recruitment and selection. Why are they essential for aligning human capital with organizational strategy? **(K1-R, CO-2)**
3. Describe the evolution and importance of SHRM in modern organizations. **(K3-Ap, CO-3)**
4. Discuss the advantages of SHRM and the barriers to its effective implementation. **(K5-E, CO-4)**
5. Compare SHRM with traditional HRM. Mention at least five key differences. **(K6-C, CO-5)**

Dr.S.Jameela
Head of the Department

Dr.M.Charles Dayana
Course Instructor

Department : COMMERCE
Class : II M. Com
Title of the Course : CORECOURSEVII: TAXATION
Semester : III
Course Code : AP233CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233CC1	6	–	–	–	5	6	90	25	75	100

Learning Objectives:

1. To know the taxable income and filing returns of different classes of assesses.
2. To assess and compute the indirect taxes.

Course Outcomes

On the successful completion of the course, the students will be able to:		
1.	Identify deductions from gross total income and computation of income For other than individuals.	K1
2.	compute taxable income for different classes of persons other than individual	K2
3.	understand the procedure for filing of returns and tax planning	K3
4.	Assess Goods and Services Tax and Assessment of GST	K4
5.	Compute customs duty as per Customs Act	K5

K1 - Remember; **K2** - Understand; **K3**- Apply; **K4** - Analyse; **K5**- Evaluate

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	ASSESSMENT OF PERSONS								
	1.	Tax Exemptions for Agricultural Income-	3	1	K1(R)	Flipped Classroom	Inquiry-Based Learning	https://www.bing.com/videos/riverview/relatedvideo?q=agriculture+income+tax&mid=39062CB018846D031B2039062CB018846D031B20&FORM=VCG_VRP	Homework, Formative Quiz I & CIA I
	2.	Deductions to be made in computing total income 80G, 80GGB, 80GGC, 80IA, 80IAB, 80IAC	2		K1(R)	Problem Based Learning	Problem-Solving	https://www.bing.com/videos/riverview/relatedvideo?q=80g+deduction+in+english&mid=2B27EC74888B1A7594372B27EC748	Solving Problems, Formative Quiz I & CIA I

								88B1A759437&&FORM=VRD GAR	
	3.	80IB, 80IBA, 80ID, 80IE, 80JJA	2	1	K1(R)	Concept-based discussion & Problem-solving sessions	Collaborative Learning	https://www.caclubindia.com/articles/understanding-section-80-ib-deduction-in-respect-of-real-estate-companies-20647.asp#:~:text=Section%2080-IB%20(10)%20of%20the%20Act%20provides%20that,projects%20if%20the%20under%20mentioned%20conditions%20are%20satisfied:	Oral Test, Slip Test, Formative Quiz I & CIA I
	4.	80JAA, 80LA, 80M, 80P, 80PA	2		K1(R)	Computational Thinking	Problem Solving	https://www.5paisa.com/stock-market-guide/tax/section-80m#:~:text=	Preparation of One word Questions Formative Quiz I & CIA I

								Section% 2080M% 20of% 20the% 20Inco me% 20Tax% 20Act,% 201961,,on% 20co mpanies% 20t hat% 20receiv e% 20dividen ds% 20from% 20other% 20c ompanies.	
	5.	Assessmen to Firms, AOP And BOI	3	1	K2(U)	Problem Based Learning	Peer Learning	Unit 17: Assessment of Firms - Taxation Overview and Computation Guide - Studocu	Homework, Formative Quiz I & CIA I
	6.	Assessment of Company And Co-operative society	3		K2(U)	Problem Based Learning	Collaborative Learning	https://evening.jaincollege.ac.in/pdf/Business-Taxation-Unit-4.pdf	Group Discussion, Formative Quiz I & CIA I
II	TAX RETURNS AND TAX PLANNING								
	1.	Return of income: Statutory obligation and	1	1	K3(Ap)	Simulations	Peer Instruction	https://income taxmanagement.com/Pages/Tax-Ready-	Preparation of Interactive PPT, Formative

		Return Forms						Reckoner/Return-Of-Income/CONTENT-Procedure-for-filing-of-Return-Of-Income.html	Quiz II & CIA II
	2.	Time for filing of return, Revised return Modified return	2		K3(Ap)	Lecture	Inquiry-Based Learning	Interactive PPT	MCQs, Formative Quiz II& CIA II
	3.	Assessment: Tax Deducted At Source and Advance payment of Tax	2	1	K3(Ap)	Peeragogy	Explaining Concepts	Interactive PPT	MCQs, Fill in the blanks, Formative Quiz II & CIA II
	4.	Persons liable to pay and Due date	1		K3(Ap)	Reflective Approach	Interactive Simulation	Interactive PPT	Open Book Test, Formative Quiz II & CIA II
	5.	Computation, Payment in pursuance of order of Assessing Officer and Consequences on non-payment	3		K3(Ap)	Core Conceptual Approach	Concept Mapping	YouTube Videos	Oral Test Formative Quiz II & CIA II
	6.	Tax planning, Avoidance and Tax evasion	2	1	K3(Ap)	Peer Teaching	Creating Teaching Aids	YouTube Videos	Preparation of Interactive PPT,

									Formative Quiz II & CIA II
	7.	Tax planning and specific management decisions: Make or buy and Own or lease	2		K3(Ap)	Concept based learning	Self -paced Learning	Interactive PPT	Formative Quiz II & CIA II
	8.	Retain or replace and Shut down or continue	2		K3(Ap)	Core Conceptual Approach	Concept Mapping	YouTube Videos	Oral Test Formative Quiz II & CIA II
III	INTERNATIONAL BUSINESS TAXATION								
	1.	Taxation of Non-resident and Double taxation relief	3	1	K2(U)	Peer Teaching	Creating Teaching Aids	YouTube Videos	Preparation of Interactive PPT, Formative Quiz II & CIA II
	2.	Transfer pricing and other anti-avoidance measure	2		K2(U)	Reflective Pedagogical Approach	Interactive Simulation	Interactive PPT	Open Book Test, Formative Quiz II & CIA II
	3.	Application Interpretation of tax treaties	3	1	K2(U)	Cooperative Learning	Inquiry-Based Learning	Interactive PPT & YouTube Videos	Presentation of Poster, Formative Quiz II & CIA II
	4.	Double taxation avoidance	4		K2(U)	Peeragogy	Explaining Concepts	Interactive PPT	MCQs, Fill in the blanks,

		agreement(DTAA)							Formative Quiz II & CIA II
	5.	Equalizationlevy	3	1	K2(U)	Peer Teaching	Creating Teaching Aids	YouTube Videos	Preparation of Interactive PPT, Formative Quiz II & CIA II
IV	GOODS AND SERVICES TAX								
	1.	GSTAct2017,Registrationand registration under Schedule III	2	1	K4(A)	Collaborative Learning	Group discussions	Interactive PPT	Class Test, Formative Quiz II & CIA II
	2.	Amendment to registrations And Rates of Tax of IGST,CGST,SGST/ UGTST	3		K4(A)	Inquiry-Based Learning	Think-Pair-Share	https://www.bing.com/videos/riverview/relatedvideo?q=GST+&&mid=6618A31E79AB2A058ACD6618A31E79AB2A058ACD&FORM=VCGVRP	Assignment, Formative Quiz II & CIA II
	3.	Assessment of GST, Self-assessment and Provisional assessment	2		K4(A)	Lecture with interactive PPT	Inquiry-Based Learning	https://www.bing.com/videos/riverview/relatedvideo?q=GST+Ass	Asking Questions, Formative Quiz II & CIA II

								essment&&mid=16164696A4A0B9AFE7A16164696A4A0B9AFE7A&FORM=VCGVRP	
	4.	Scrutiny of returns, Assessment of non-filers of returns, Assessment of unregistered persons and Assessment in certain special cases	2	1	K4(An)	Blended Learning	Group Discussion	Chat GPT	Online Assignment, Preparation of Interactive PPT, Formative Quiz II & CIA II
	5.	Tax Invoice, Credit and Debit Notes, Payment of Tax and Input Tax Credit	3	1	K4(An)	Flipped Classroom	In-class Discussion	https://www.bing.com/videos/riverview/relatedvideo?&q=Input+tax+credit&&mid=998B2E1B9844246E4472998B2E1B9844246E4472&&FORM=VRDGA R	Preparation of one word answer questions, Formative Quiz II & CIA II
	6.	Anti-profiteering, Filing of Returns,	3		K4 (An)	Concept based	Self -paced Learning	Interactive PPT	Slip Test, Surprise Test,

		Penalties, Prosecution, Appeal and Revision				learning			Recalling, Formative Quiz II & CIA II
V	CUSTOMS ACT, 1962								
	1.	Important Definitions and Basics	2	1	K5 (E)	Core Conceptual Approach	Interactive Simulation	Interactive PPT	Open Book Test, Formative Quiz I & CIA I
	2.	Importance of Customs Duty and Constitutional authority for levy of Customs Duty	2		K5 (E)	Visual Pedagogy	Problem Solving	https://www.bing.com/ck/a?!&&p=af832e265be7d3a17ef0b920a9e517f34285a3ba7f48f6ba9edc6466b3c7f572JmltdHM9MTc1MDU1MDQwMA&ptn=3&ver=2&hsh=4&fclid=1b1e729c-b9a7-6a9b-0c85-61c8b80a6bef&psq=custo+ms+duty&u=a1aHR0cHM6Ly93d3cueW91dHVhZS	MCQs, Formative Quiz I & CIA I

								5jb20vd2F0Y2g_dj15bzVFWINtZkg2MA&ntb=1	
	3.	Prohibition of Importation And Exportation of goods	3		K5 (E)	Core Conceptual Approach	Think-Pair-Share	https://www.bing.com/ck/a?!&p=af832e265be7d3a17ef0b920a9e517f34285a3ba7f48f6ba9edc6466b3c7f572JmldHM9MTc1MDU1MDQwMA&pptn=3&ver=2&hsh=4&fclid=1b1e729c-b9a7-6a9b-0c85-61c8b80a6bef&psq=customs+duty&u=a1aHR0cHM6Ly93d3cueW91dHVhZS5jb20vd2F0Y2g_dj15bzVFWINtZkg2MA&ntb=1	Timeline assignment, Formative Quiz I & CIA I
	4.	Types of Customs	1	2	K5 (E)	Problem-Based	Problem Solving	https://www.bing.com/vid	Homework, Formative

		Duty				Learning		eos/riverview/relatedvideo?&q=customs+duty+types&&mid=9A0A088B39E8D0207A909A0A088B39E8D0207A90&&FORM=VRDGAR	Quiz I & CIA I
	5.	Valuation of goods for Customs Transaction Value and Assessable Value	3		K5 (E)	Computational Thinking	Problem Solving	https://www.bing.com/videos/riverview/relatedvideo?q=Valuation+of+goods+for+Customs%09Duty%2c+Transaction%09Value%09and+Assessable+Value&&view=riverview&mmscn=mtsc&mid=85798F551F221CA8C3085798F551F221CA8CC30&&aps=0&FORM=	Recalling, Formative Quiz I & CIA I

								VMSOVR	
	6.	Computation of Assessable Value	2		K5 (E)	Problem Based Learning	Working out Exercise Problems	NPTEL: Electromagnetic Field Tensor and Potentials, MIT OCW: Advanced E&M: Tensor Formulations	Seminar, Formative Quiz I & CIA I
	7.	Computation of Customs Duty	2		K5 (E)	Active Learning	Peer Learning	https://www.bing.com/videos/riverview/relatedvideo?&q=Computation+of+Customs+Duty&&mid=A23EC5AA1478075524EBA23EC5AA1478075524EB&&FORM=VRDGAR	Open Book Exam, Formative Quiz I & CIA I

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Employability, Entrepreneurship and Skill Development

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Professional Ethics related to Cross Cutting Issues:-

Activities (Em/ En/SD): Write a report on the GST rates of tax in IGST, CGST, SGST/UGTST

Assignment: 1. IGST, CGST (Online)

2. Assessment of un registered persons (Online) 19-09-2025

Seminar Topic: Computation of Assessable Value

Sample Questions

PART - A

1. Which of the following expenditure is not allowed as deduction while computing business income? (K1 – R, CO – 1)
a) Donation b) Rent c) Entertainment d) Salary
2. The tax system of land revenue should be replaced by a/an _____ holding tax. (K2 – U, CO – 2)
a) manufacturing b) industrial c) agricultural d) housing
3. Expand DTAA. (K3 – A, CO – 3)
4. _____ has gained prominence in India. (K4 – An, CO – 4)
5. Customs duties are taxes imposed on goods as they cross a national boundary. State T/F. (K5 – E, CO – 5)

PART - B

1. Discuss the tax exemptions for agricultural income. (K1 – R, CO – 1)
2. State the application of make or buy tax planning. (K2 – U, CO – 2)
3. Recall application and interpretation of tax treaties. (K3 – A, CO – 3)
4. Enumerate procedure for registration under Schedule III. (K4 – An, CO – 4)
5. List out the importance of customs duty. (K5 – E, CO – 5)

PART - C

1. Mr. Sharma, an individual taxpayer, donated Rs. 10,000 to a registered charitable organization during the financial year. He wants to know how much tax deduction he can claim under Section 80G. (K1 – R, CO – 1)
2. Enumerate the difference between tax planning, tax avoidance and tax evasion with examples. (K2 – U, CO – 2)
3. List out the application of Double Taxation Avoidance Agreement. (K3 – A, CO – 3)
4. Elucidate filing of returns and penalties. (K4 – An, CO – 4)
5. Mr. Kumar, an importer, originally imported a machine from Japan at Rs. 250 lakh in July 2023, paying all customs duties. The machine was later exported (sent back) to the supplier for repairs in December 2023. After repairs (which were carried out free of cost due to warranty), the machine was re-imported without any re-manufacturing or re-processing in October of the following year. The fair cost of repairs (including material cost of Rs. 6 lakh) would have been Rs. 9 lakh. Actual insurance and freight charges (to and fro) were Rs. 3 lakh. The rate of basic customs duty is 10%, and integrated tax is 12%. Ignore GST compensation cess. Compute the amount of customs duty payable (if any) on the re-import of the machine after repairs. The ownership of the machine has not changed during this period. (K5 – E, CO – 5)

Head of the Department: Dr. S. Jameela

Course Instructor Dr. A. Franklin Ragila

Department : Commerce

Class : II M.Com

Title of the Course : Core Course VIII: Research Methodology

Semester : III

Course Code : AP233CC2

Course Code	L	T	P	S	Credits	Inst.Hours	Total Hours	Marks		
								CIA	External	Total
AP233CC2	6	-	-	-	5	6	90	25	75	100

Learning Objectives:

1. To construct theoretical design and formulate hypotheses
2. To enhance report writing skills and develop ethical conduct in research

Course Outcomes

On the successful completion of the course, students will be able to:		
1	Recall the research concepts and recognize the research problem	K1
2	Formulate research hypothesis and determine the sample size	K2
3	Select appropriate method for data collection	K3
4	Make inferences based on statistical tests	K4
5	Draft a research report avoiding plagiarism	K4&K6

K1-Remember; K2-Understand;K3-Apply;K4-Analyse;K5- Evaluate

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	Introduction to Research Methodology								
	1	Research: Definition – Objectives Motivations for research	2	1	K1(R) & K2 (U)	Lecture with Visual Aids	Inquiry-Based Learning,	Interactive PPT	Oral Presentation, Conceptual Questions, CIA I
	2	Types of research	2		K2(U)	Active Learning	Peer instructions	Interactive PPT	Group Presentation, CIA I
	3	Maintaining objectivity in research – Criteria of good research	3	1	K2(U)	Inquiry based learning	Formulating questions	You Tube Videos	Peer discussions and concept maps, CIA-I
	4	Applications of research in business	2		K1(R) &	Lecturing	Think-pair-share	YouTube	Project based Presentation,

[illegible]

	1	Hypothesis – Formulation of hypothesis – Testing of hypothesis	3	1	K1(R) &K3 (Ap)	Inquiry based learning	Discussion	Video Lecture	Assignments, Open Book Exam Questions, CIA I
	2	Type I and Type II errors	2	1	K1(R)	Gamification	Game-based experiments		Peer Presentation, CIA-I
	3	Research design – Types of research design	2	1	K4(An)	Differentiate d Instruction	Choice of activities, self- paced learning		Offering problem- solving tasks at varying levels of complexity, CIA-I
	4	Methods of data collection: Census, Sample survey, Case study	2		K1(R)	Reflective Pedagogical Approach	Sharing reflections, peer feedback on reflective practices	Online videos	Oral interaction, CIA-I
	5	Sampling: Steps in sampling design, Methods of	4		K2(U)	Active Learning	Peer instruction	Interactive PPT	Assignments, CIA-I

		sampling							
	6	Testing of reliability and validity – Sampling errors.	4		K3(Ap)	Collaborative Learning	Group discussions, peer feedback, shared decision-making	Online Tutorials and Notes	Assignments, Open Book Exam Questions, CIA II
III	Data Collection								
	1	Variable: Meaning and types	3	1	K1(U)	Lecturing	Think-pair-share	You Tube Video	Short-answer conceptual questions, CIA II
	2	Techniques of data collection	3	1	K4(An)	Experiential Learning	Group reflection, discussion of experiences	Online Tutorials and Notes:	Asking Questions, CIA-II
	3	.Primary data: Meaning, Advantages and limitations	3		K4(An)	Inquiry-Based Learning	Formulating questions	Interactive PPT	Open book Test, CIA-II

	4	Techniques: Interview, Schedule, Questionnaire, Observation	3		K3(An)	Flipped Classroom	Group activities, Q&A with instructor	You Tube Videos	conceptual questions, CIA II
	5	Secondary Data: Meaning and sources	3	1	K1(U)	Peer Teaching	Explaining concepts, answering questions from peers	Interactive PPT	Peer discussions and concept maps,CIA-II
IV	Data Analysis								
	1	Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test	3	1	K1(U) &K2(R)	Reflective Pedagogical Approach	Sharing reflections, peer feedback on reflective practices	Online videos	Written Exams, CIA- II
	2	Bi-variate analysis: Simple correlation, Simple Regression,	3	1	K4(An)	Differentiate d Instruction	self-paced learning	Online Videos	Open Book Test, CIA-II

	1	Report preparation – Guidelines and precautions for interpretation –	2	1	K1(U) &K2(R)	Peer Teaching	Explaining concepts, answering questions from peers	Interactive PPT	Peer Discussion, CIA-II
	2	Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing	2		K1(U) &K2(R)	Lecturing (Traditional)	Think-pair-share	Online Videos	Written Test, CIA-II
	3	Ethics in Research	3	1	K4(An)	Active Learning	peer instruction, brainstorming	Interactive PPT	Open Book Test, CIA-II

	4	Avoiding plagiarism – Plagiarism checker tools	1	1	K1(U) &K2(R)	Collaborative Learning	cooperative activities involving pairs and small groups	Online Videos	Short-answer conceptual questions, CIA II
	5	Funding agencies for business research.	1	1	K1(U) &K2(R)	Peer Teaching	Explaining concepts, answering questions from peers	Interactive PPT	Peer discussions and concept maps,CIA-II

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Employability, Skill Development

Activities (Em / En /SD): Hands on Training on Problem solving

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Environment

Sustainability activities related to Cross Cutting Issues:-

Assignment: Applications of research in business (Prepare E-Content) 11.08.2025

Sample questions

Part – A (1 mark)

1 What is the primary goal of quantitative research? (KI-1, CO-1)

- a) To explore and describe a phenomenon in-depth
- b) To identify patterns and relationships between variables
- c) To generate new theories and hypotheses
- d) To understand the subjective experiences of participants

2 Published information in a particular subject area is discussed in _____ (K2-R, CO-2)

- (a) Journals
- b) Research proposal
- c) Literature review
- d) Bioethics

3 The term “data” came from the Latin root is termed as (k3-A, CO-3)

- a) Detem
- b) Datam
- c) Datum
- d) Data

4 Univariate data is a collection of information characterized by or depending on: (K4-Ana, co-4)

- a) Only one random variable
- b) Two independent variables



5 Which one is the true example of primary data from the following options? (K4-Ana, co-4)

- 1) Journal 2) Book 3) Census Report 4) Newspaper

Part – B (6 marks)

- 1 Show the different types of research. (K1-U, Co-1)
- 2 Outline the Type I and Type II errors. (K2-R, Co-4)
- 3 Interpret the different techniques of data collection (K3-A, Co-4)
- 4 Analyse the Uni-variate Analysis (K4-Ana, co-4)
- 5 Infer the Guidelines and precautions for interpretation (K4-An, Co-4)

Part – C (12 marks)

- 1 Express the applications of research in business. (K1-U, Co-1)
- 2 Generalised the Steps in sampling design. (K2-R, Co-2)
- 3 Express the types of variables (K3-A, Co-3)
- 4 Show the Multi Variate Analysis (K4-An, Co-4)
- 5 Evaluate the Funding agencies for business research (K5-E, Co-5)

Head of the Department: Dr. S.Jameela

Course Instructor Dr. S.Jameela

Department : Commerce

Class : II M.Com

Title of the Course : CORECOURSEIX: COMPUTERS IN BUSINESS

Semester : III

Course Code : AP231EC5

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233CC3	2	-	4	-	5	6	90	25	75	100

Learning Objectives:

1. To make the students to understand the research analysis with the help of SPSS
2. To enable the students the various techniques of statistics with the help of Tally Prime.

Course Outcomes

On the successful completion of the course, students will be able to:		
1	create data file in SPSS	K2
2	examine Means of samples	K4
3	conduct non-parametric tests	K3
4	create a company, form groups, and get automated financial statements	K6

5	automate inventory management and GST filing	K5
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K2-Understand;**K3**-Apply;**K4**-Analyse; **K5**-Evaluate; **K6**-Create

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	Introduction to SPSS								
	1	Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation –	6	2	K2(U)	Lecture-cum-Practical Approach	Hands-on practice in the lab Group activities: Analyze sample survey data	SPSS Tutorial Videos YouTube Sample datasets from IBM/SPSS Resources	Practical Exam: Create a dataset, enter data, run descriptive stats and save output Continuous Assessment through Lab Exercises -
	2	Descriptive statistics: Percentile	5		K3(ap)	Step-by-step instructions	Hands-on practice in the lab	SPSS Tutorial Videos	Continuous Assessment through Lab

		values, Measures of central tendency, Measures of dispersion,				on screen			Exercises
	3	Distribution – Cronbach's Alpha test – Charts and graphs - Editing and copying SPSS output.	5		K3(ap)	Concept explanation through real datasets	Hands-on practice in the lab	PPT slides summarizing steps	Continuous Assessment through Lab Exercises
II	Parametric Tests in SPSS								
	1	Compare means: One- sample t-test, Independent Samples t-test, Paired-	5	3	K4(An)	Lecture- cum- Practical Approach	Hands-on practice in the lab Group activities: Analyze sample survey data Peer learning: Students explain each step to peers - Interactive	SPSS Tutorial Videos YouTube Sample datasets from IBM/SPSS Resources	Practical Exam: Create a dataset, enter data, run descriptive stats and save output Continuous Assessment through Lab Exercises -
	2	samples t-test and One-way ANOVA,	5		K3(ap)	- Step-by- step instructions	Hands-on practice in the lab	SPSS Tutorial Videos	Continuous Assessment through Lab

		Two-way ANOVA -				on screen			Exercises
	3	Correlation: Bi-variate, Partial and Multiple. Simple linear regression.	5		K3(ap)	Concept explanation through real datasets	Hands-on practice in the lab	PPT slides summarizing steps	Continuous Assessment through Lab Exercises
III	Non-parametric Tests in SPSS								
	1	Chi-square test - Mann Whitney's test for independent samples	5	3	K3(ap)	Lecture-cum-Practical Approach	Hands-on practice in the lab Group activities: Analyze sample survey data Peer learning: Students explain each step to peers - Interactive	SPSS Tutorial Videos YouTube Sample datasets from IBM/SPSS Resources	Practical Exam: Create a dataset, enter data, run descriptive stats and save output Continuous Assessment through Lab Exercises -
	2	Wilcoxon matched pairs sample test– Friedman's test	5		K3(ap)	- Step-by-step instructions on screen	Hands-on practice in the lab	SPSS Tutorial Videos	Continuous Assessment through Lab Exercises
	3	Wilcoxon signed rank test – Kruskal	5		K3(ap)	Concept explanation through real	Hands-on practice in the lab	PPT slides summarizing steps	Continuous Assessment through Lab

		Wallis test				datasets			Exercises
IV	Introduction to Tally Prime								
	1	Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company – Creating Accounting groups and ledgers – Vouchers	5	3	K6(C)	Demonstration Method: Live demonstration of Tally Prime operations like company creation, ledger entries, voucher preparation, and reports.	Hands-on Lab Sessions: Students perform each step practically in Tally Prime software.	Tally Prime Official Website: https://tallysolutions.com YouTube Tutorials: Step-by-step video demonstrations.	Practical Exam: Create company, ledgers, enter vouchers, and generate reports.
	2	Practical problems for a new and existing business and not-for profit organisation.	5		K3(ap)	Problem-Based Learning: Students work through practical accounting problems using Tally.	Hands-on practice in the lab	Digital User Manual/PDF Notes: Prepared notes on practical usage.	Continuous Assessment through Lab Exercises
	3	Accounting reports:	5		K3(ap)	Step-by-Step	Hands-on practice in the	Tally Practice Software:	Quiz: MCQs and short

		Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow/Funds flow and ratio analysis – Practical problems.				Practice: Interactive walkthrough s in Lab	lab	Installed in labs or available as student demo versions.	answers on theory and features of Tally Prime.
V	Inventory and GST in Tally Prime								
	1	Inventory: Introduction to Inventory Masters – Creation of stock group –	5	3	K5(E)	Demonstrati on Method: Live demonstrati on of creating stock items, godowns, GST setup, and invoice entries.	Hands-On Practice: Students create and manage their own inventory system using Tally Prime.		Practical Test:
	2	Creation of Godown – Creation of	5		K3(ap)	Practical- Based	Hands-on practice in the lab	Tally Practice Software: Installed in	Rubric Based

		unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems.				Learning: Solve day-to-day business inventory and tax problem	Group activities: Analyze sample survey data Peer learning: Students explain each step to peers - Interactive	labs or available as student demo versions	Evaluation
	3	GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems	5		K3(ap)	Demonstration Method: Live Demonstration Of Tally Prime	Hands-on practice in the lab	Tally Practice Software: Installed in labs or available as student demo versions	Practical Test:

Total teaching hours include 15 hours allotted for Formative and Summative Assessments

Course Focussing on Employability/ Entrepreneurship/ Skill Development: **Skill Development**, Employability

Activities (Em / En /SD):

In Tally: Create company, ledgers, enter transactions.

– In SPSS: Enter data, use descriptive statistics, and generate charts.

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Environment Sustainability activities related to Cross Cutting Issues:-**Environment Sustainability**

Assignment: Relativity of simultaneity– 10-09-2025

Seminar Topics: – Enabling GST – Defining tax details – Entries in Accounting vouchers

Sample questions

Part A (1 mark)

1. Which view in SPSS allows you to define the attributes of each variable **(K2-U,CO-1)**
 - a) Data view
 - b) Variable view
 - c) Chart view
 - d) Syntax view
2. In SPSS, where can you enter raw data? **(K2-U,CO-1)**
 - a) Output editor
 - b) Data view
 - c) Variable view
 - d) Syntax editor
3. Which menu appear after starting Tally for the first time **(K3-Ap,CO-3)**
 - a) Gate Way of Tally
 - b) Company Info
 - c) Display
 - d) Create
4. Which option is used in Tally to make in changes in created company **(K4-An,CO-4)**
 - a) Select Company
 - b) Shut Company
 - c) Alter
 - d) none of these
5. Use **step-wise tasks** like: Company Creation → Ledger → Vouchers → Reports. **(K6-5,CO-6)**

Part B (6 marks)

1. Explain the steps of creating the Company in TALLY Prime .(K2-U, CO-4)

2. Create the ledger for the following entries (K3-Ap,CO-4)

Started Business with cash Rs500000
Open bank account in PNB bank with cash Rs 25000
Purchased goods for cash of Rs 50000
Purchased Machinery for Cash Rs 100000
Purchase goods on credit from Mr. Pawan KumarRs 60000
Paid discount Rs 2000
Sold goods on credit to Mr. Sameer AlamRs 72000
Purchase goods on credit from Super Pvt. Ltd. Rs 16000
Received cash from Mr. Sameer AlamRs 72000
Paid cash to Mr. Pawan KumarRs 60000
Commission received Rs 5000
Electricity bill paid Rs 1000
Purchased goods on credit from Sona Enterprise Rs 14000
Purchased computer for cash Rs 21000
Deposited cash into PNB bank Rs 10000
Sold goods for cash Rs 80000
Paid cash to Sona Enterprise Rs 14000
Depreciation on for Machinery Rs 5000
Interest paid cash on loan Rs 1000
Withdraw cash into PNB bank Rs 25000
Received Service Charge Rs 18000

3. Discuss the steps involved in opening a data file in SPSS, including the roles of Variable View and Data View. (K5-E, C2-5)

4. Explain the process of entering data into SPSS .(K4-An, CO-2)
5. Significance of accurately defining variables. (K4-An, CO-2)

Part C (12 Marks)

1. Use SPSS to perform a One-Way ANOVA to test if job satisfaction varies across three departments: HR, Finance, and Marketing. (K5-E, C2-5)
2. Generate a vicariate correlation between income and years of experience. .(K5-E, C2-5)
3. A dataset includes salary levels and department categories (HR, Sales, IT). Perform One-way ANOVA in SPSS. .(K5-E, C2-5)
4. Create a Company in the name of “Sundaram Traders” with the following details: (K3-Ap, CO-4)
 - Financial Year: 1st April 2024 to 31st March 2025
 - Maintain Accounts only
5. The company “Smart Electronics” deals in mobile phones. Perform the following in Tally: (K3-Ap,CO-4)
 - Create stock group: Mobile Phones
 - Create units: Nos
 - Create items: Samsung A23 (15,000) iPhone 13 (60,000) Enable GST: 18%
 - Record the following:
 - April 1: Purchased 5 Samsung A23 @ 15,000 + 18% GST (Credit)
 - April 2: Sold 2 Samsung A23 @ 18,000 + GST (Cash)

Dr.S.Jameela

Head of the Department

Dr.M.Charles Dayana

Course Instructor

Department : Commerce SF
Class : II M.Com
Title of the Course : Elective Course V: b) Financial Institutions and Markets
Semester : III
Course Code : AP233EC2

CourseCode	L	T	P	S	Credits	Inst.Hours	Total Hours	Marks		
								CIA	External	Total
AP233EC2	4	-	-	-	3	4	60	25	75	100

Learning Objectives

1. To help the students to understand the structure of financial markets in India.
- 2.To enable the students to utilize various financial systems.

Course Outcomes

On the successful completion of the course, students will be able to:		
1	Understand the functions of financial markets	K2
2	Analyse the types of deposits	K2
3	Analyse the functioning of development banks	K3
4	Evaluate the performance of mutual fund	K5
5	Analyse the eligibility condition of derivatives	K4&K5

K2-Understand;K3 –Apply;K4 -Analyse;K5–Evaluate

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
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	1	Commercial Banks- Management of reserves – Creation of credit –	2	1	K2 (U)	Context Based	Assignment	Interactive PPT	Online-assignment through LMS
	2	Special role of banks –Liabilities of banks-	2		K2(U)	Integrative Teaching	Group Work	Interactive E-Book	Open Book Test
	3	Types of deposits- Factors affecting composition of bank deposits–	2	2	K2 (U)	Blended learning	Memory game	Google Classroom	Online Quiz
	4	Other liabilities- Banking assets– Investments-	2		K2 (U)	Integrative Teaching	Group Discussion	Discussion Forum	Preparation of Question Bank by the students
	5	Bank credit-Recent policy developments regarding bank credit-Factoral and occupational distribution of bank credit.	3		K2 (U)	Co-operative learning	Power Point Presentation	Interactive PPT, YouTube link	Slip Test, Formative assessment
III	DEVELOPMENTBANKS								
	1	IndustrialFinancial CorporationofIndia (IFCI)- IndustrialCreditand InvestmentCorporat	2	1	K3 (Ap)	Lecturing	Think-pair-share	Discussion Forum	Slip test

		ionofIndia(ICICI)-							
	2	IndustrialDevelop mentBankofIndia(I DBI)– IndustrialReconstru ctionBankof India (IRBI)-	2		K3 (Ap)	Context based	Self-directed active learning	Interactive PPT, YouTube link	Surprise Test
	3	Small Industries Development Bank of India(SIDBI)-	1	1	K3(Ap)	Active Learning	Discussions, Brainstorming	Interactive PPT, YouTube link	Open Book test
	4	Export. Import Bank of India(EXIM Bank)-	1		K3(Ap)	Collaborative Learning	Co-operative activities involving pairs and small groups	Self-prepared Videos	Observation Note
	5	State Financial Corporation’s(SFC s).	1	1	K3 (Ap)	Reflective Pedagogical Approach	Reflecting on personal learning experiences and outcomes, experiential storytelling	YouTube Videos	Seminar Presentation
IV	MUTUALFUNDS								
	1	Concept– Scope– Importance – Organization - Operation of the fund-	2	1	K5 (E)	Lecturing	Think-pair- share	Interactive PPT	Seminar Presentation
	2	Types/ Classification of funds -	2		K5 (E)	Flipped Classroom	In-class discussions	External Links	Observation Note

	3	Performance evaluation of mutual funds -	2		K5 (E)	Active Learning	Discussions, Brainstorming	Interactive PPT, YouTube link	Extempore
	4	Risk involved in mutual funds -	1	1	K5 (E)	Gamification	Team challenges	External Links	Panel Discussion
	5	Mutual funds in India- Mutual funds abroad – Reasons for slow growth of mutual funds.	2	1	K5 (E)	Differentiated Instruction	Choice of activities, self-paced learning	Discussion Forum	JAM
V	DERIVATIVES								
	1	Kinds of Financial Derivatives– Forwards– Futures– Options– Swaps-	3	2	K4(An)& K5 (E)	Context Based	Assignment	Interactive PPT	Multiple Choice Questions
	2	Importance of Derivatives - Inhibiting factors -	1		K4(An)& K5 (E)	Integrative Teaching	Group Work	Interactive E-Book	Open Book Test
	3	Recent developments – Eligibility conditions -	1		K4(An)& K5 (E)	Blended learning	Memory game	Google Classroom	Online Quiz
	4	Investors protection-	1	1	K4(An)& K5 (E)	Integrative Teaching	Group Discussion	Discussion Forum	Seminar Presentation
	5	Currency derivatives –Indian	1		K4(An)&	Co-operative learning	Power Point Presentation	Interactive PPT,	Slip Test, Formative

		scenario.			K5 (E)			YouTube link	assessment
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Course Focussing on Employability/ Entrepreneurship/ Skill Development: **Employability**

Activities (Em / En /SD): **Group Discussion**

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Environment Sustainability activities related to Cross Cutting Issues:-

Assignment: Functions of Financial System – 11-07-2025

Seminar Topics: Types or Classification of Mutual funds, Risk involved in mutual funds, Kinds of Financial Derivatives, Investors protection, Currency derivatives –Indian scenario.

Sample questions

Part A (1 mark)

1. Secondary market is a market for _____ sale of securities.
a) Primary b) Fresh c) Secondary d) Fixed. **(K2-U, CO-1)**
2. It is possible to obtain a clean or secured overdraft on _____ account.
a) Current b) Fixed c) Savings d) Recurring. **(K2-U, CO-2)**
3. IFCI was set up in July _____. **(K3-Ap, CO-3)**
4. The best suited fund to the business people is _____ fund.
a) Income b) Balanced c) Growth d) Taxation. **(K5-E, CO-4)**
5. The instruments that are ‘marked to the market’ are _____. **(K4-An & K5-E-CO-5)**

Part B (6 marks)

1. Explain the features of a money market. **(K2-U, CO-1)**
2. Recall the types of deposits. **(K2-U, CO-2)**
2. Explain the functions of EXIM bank. **(K3-Ap, CO-3)**

4. Discuss the special features of an open-ended fund. **(K5-E, CO-4)**
5. Distinguish between forward contract and futures contract.

(K4-An & K5-E-CO-5)

Part C (12 marks)

1. Distinguish between money market and capital market. **(K2-U, CO-1)**
2. Elaborate the factors affecting the composition of bank deposits. **(K2-U, CO-2)**
3. Discuss the services provided by NABARD. **(K3-Ap, CO-3)**
4. Elaborate the importance of mutual funds. **(K5-E, CO-4)**
5. Elucidate the importance and inhibiting factors of derivatives. **(K4-An & K5-E-CO-5)**

Dr.S.Jameela
Head of the Department

Dr.C.K.Sunitha
Course Instructor

Department : Commerce SF
Class : II M.Com.
Title of the Course : Skill Enhancement Course II: Modern Office Management
Semester : III
Course Code :AP233SE1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233SE1	3	-	-	-	2	3	45	25	75	100

Learning Objectives:

1. To introduce the students the functioning of modern office.
2. To familiarize the students about latest information technologies in offices.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	Understand the various aspects of office management	K1& K2
2.	Identify the methods of system design and planning	K3
3.	analyse the principles and new trends in office layout	K4
4.	Know the methods of filing system	K2

5.	Appraise techniques and devices in data communication and computer systems	K5
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K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	OFFICE MANAGEMENT								
	1.	Meaning-Definition-Functions - Importance	2	1	K1(R)	Lecturing	Participative: Think-Pair-Share.	<i>Video Lectures.</i>	Oral Presentation.
	2.	The evolving role of AI in office management	2		K2(U)	Flipped Classroom	Participative: Discussions.	Interactive Notes.	CIA I
	3.	Office Manager-Qualification	1	1	K2(U)	Active Learning	Participative: Brainstorming	Interactive PPT	Peer discussions.
	4.	Function-Roles	1		K2(U)	Experiential Learning	Participative: Group Reflection	YouTube Videos of Learn	CIA I.

	5.	Duties and Responsibilities.	1		K2(U)	Lecturing	Participative: Think-Pair-Share.	Online Tutorials and Notes	Assignment. CIA I
II	OFFICE SYSTEMS AND WORK SIMPLIFICATION								
	1.	Meaning-Need-Planning and Principles of Office System	2	1	K3 (Ap)	Flipped Classroom	Participative: In-class discussions.	YouTube Lectures	Open Book Exam , CIA I.
	2.	System Design and Planning	2		K3 (Ap)	Inquiry-Based Learning.	Participative: Formulating Questions	Interactive Simulations.	Peer discussions. CIA I
	3.	Work Simplification: Meaning	1	1	K3 (Ap)	Visual Demonstration	Participative: In-class discussions.	Video Lectures	Open Book Exam Questions, CIA I
	4.	–Objectives – Advantages	1		K3 (Ap)	Flipped Classroom	Participative: In-class discussions.	YouTube Lectures	Open Book Exam , CIA I.
	5.	Factors to be considered for Work Simplification	1		K3 (Ap)	Flipped Classroom	Participative: In-class discussions.	YouTube Lectures	Open Book Exam, CIA I.
III	OFFICE ACCOMMODATION								
	1.	Importance-Location	1	1	K2(U)	Flipped Classroom	Participative: In-class	YouTube Lectures	Conceptual MCQs.

							discussions.		CIA I.
	2.	Office Layout-Principles	1		K1(R)	Inquiry-Based Learning.	Participative: Formulating Questions	Interactive Simulations.	Peer discussions. CIA I.
	3.	System Approach to Layout	2	1	K2(U)	Lecturing	Participative: Think-Pair-Share.	<i>Video Lectures.</i>	Oral Presentation. CIA II
	4.	Types	1		K2 (U)	Inquiry-Based Learning.	Participative: Formulating Questions	Interactive Simulations.	Peer discussions. CIA II
	5.	New Trends in Office Layout	1		K2(U)	Mini-Lecture Segments	Participative: Discussions.	Interactive Notes.	Oral Test. CIA II
IV	RECORD MANAGEMENT								
	1.	Meaning-Significance of Record Management	2	1	K2(U)	Lecturing	Participative: Think-Pair-Share.	<i>Video Lectures.</i>	Oral Presentation.
	2.	Filing-Different Methods of Filing System	2		K2(U)	Mini-Lecture Segments	Participative: Discussions.	Interactive Notes.	CIA II
	3.	Indexing-Meaning and Objectives	1		K2(U)	Lecturing	Participative: Think-Pair-Share.	<i>Video Lectures.</i>	Oral Presentation. CIA II
	4.	Office Forms-Types	1	1	K2(U)	Inquiry-Based Learning.	Participative: Formulating Questions	Interactive Simulations.	Peer discussions.

	5.	Forms Design and Forms Control	2		K4 (An)	Flipped Classroom	Participative: In-class discussions.	YouTube Lectures	Assignments, CIA II
V	COMPUTER AND INFORMATION TECHNOLOGY								
	1.	Techniques and Devices in Data Communication	2	1	K2(U)	Lecturing	Participative: Think-Pair-Share.	<i>Video Lectures.</i>	Oral Presentation.
	2.	Computer Systems -Value	2		K1(R)	Flipped Classroom	Participative: Discussions.	Interactive Notes.	CIA II
	3.	Electronic Data Processing(EDP)-	1		K2(U)	Active Learning	Participative: Brainstorming	Interactive PPT	Peer discussions.
	4.	Integrated Data Processing(IDP)	1	1	K2(U)	Experiential Learning	Participative: Group Reflection	YouTube Videos of Learn	CIA II.
	5.	Wide Area Network (WAN)	1		K2(U))	Lecturing	Participative: Think-Pair-Share.	Online Tutorials and Notes	Assignment. CIA II.

Course Focussing on Employability/ Entrepreneurship/ Skill Development: **Skill Development**

Activities (Em / En /SD): Duties & Responsibilities of Office manager

The evolving role of AI in office management

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Professional Ethics

Activities related to Cross Cutting Issues: Asking the students to evaluate New Trends in Office Layout 12.08.2025

Seminar Topics: Techniques and Devices in Data Communication.

Sample questions

PART A (1 Mark)

1. What is the primary purpose of office management? (K1, CO-1)

- a) To manage the financial operations of a company
- b) To oversee and coordinate office activities to achieve organizational goals
- c) To handle customer service inquiries
- d) To develop marketing strategies

2. Why is office accommodation important for an organization? (K1, CO-1)

- a) It determines the company's market share
- b) It impacts employee productivity and satisfaction
- c) It enhances product development
- d) It reduces the need for marketing

3. What is the primary purpose of record management?(K1, CO-2)

- a) To develop marketing strategies
- b) To create and maintain organized records for efficient retrieval and use
- c) To oversee financial transactions
- d) To manage customer relationships

4. What is Electronic Data Processing (EDP)?(K2, CO-2)

- a) Manual processing of data
- b) Use of computers to process data electronically
- c) Physical storage of paper records
- d) Conversion of analog signals to digital signals

5. What is a Wide Area Network (WAN)?(K3, CO-3)

- a) A network covering a small geographical area
- b) A network covering a large geographical area

- c) A network within a single building
- d) A network within a single office

PART B (6 Marks)

1. What is office management and why is it important for organizations?(K1, CO-1)
2. What are office systems and why are they necessary in an organization?(K2, CO-2)
3. What factors should organizations consider when selecting the location for their office?(K1, CO-1)
4. Define record management, (K1,CO-1)
5. Discuss three techniques/devices used in data communication and computer systems.(K3, CO-3)

PART C (12 Marks)

1. Discuss the primary functions of office management and their importance in organizational success.(K2,CO-2)
2. Define work simplification and discuss its objectives and advantages.(k2,CO-2)
3. Discuss the importance of office accommodation for organizations.(K3,CO-3)
4. Define record management and discuss its significance in organizational operations.(K4,CO-4)
5. Explain the significance of Wide Area Networks (WANs) in connecting geographically dispersed locations.(K3,CO-3)

Dr. S. Jameela

Head of the Department

Dr. R. Sreedevi

Course Instructor